lose sight of, and we sure lost sight of it this year, is that every year we begin with a loaded gun and we don't think about it. We don't think about it, but every year we begin our budget process with a loaded gun and the first bullet in the gun is a pay increase for state employees. That is the first bullet, isn't it? Every year that is built-in. This year it was 8 percent, what was it, \$28 million. We started out knowing we had to make a pay increase for state employees. Secondly, every year we start out with, not just a continuation budget, but in addition a small increase to the continuation budget to reflect obvious costs of living changes. As I recall this year it was a 4 percent increase worth several millions of dollars. We start out every year with some promises that you and I know we have to deliver on but basically speaking we don't start every year with built-in promises regarding property tax relief. Now this year happens to be an exception because we got the Medicaid takeover bill being funded in three parts. Incidentally my preference always would have been to have funded that in one part last year but that was not to be because the Governor himself and others preferred to defer the funding of that for three distinct years. But basically speaking, we don't load up that gun in terms of property tax relief but the gun is always loaded on the state operations side of the budget. It is always out there and those are the first issues that we deal with. Now I think that it is not inappropriate for people to actually load the gun with respect to some form of property tax relief. This bill does not load the gun because this bill is not a mandatory bill, unless it is funded, then it becomes mandatory but this bill at least aims the gun and I think that is an important thing to do.

SPEAKER NICHOL: Senator Cal Carsten.

SENATOR CARSTEN: Mr. President and members of the Legislature, I hesitate to rise and speak again but I just feel like I should. I want to tell you that we have made some start relative to next year's session already. Last week I did call together various groups that have been talking about a study of the tax problem in the State of Nebraska for some time, several years have been promoting